



# United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240



December 2, 2014

Re: **Riverside Lodge/Judge Rourke Cottage, 1511 Chatham Avenue, Tybee Island, Georgia**  
Project Number: **29655**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for speaking with me via conference call on November 12, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials submitted as part of your appeal, I have determined that the rehabilitation of Riverside Lodge/Judge Rourke Cottage is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 11, 2014, by TPS is hereby affirmed.

The ca. 1928 Riverside Lodge/Judge Rourke Cottage was certified as contributing to the significance of the Tybee Island Back River Historic District on April 11, 2014. The completed rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the addition of a large deck on top of the first floor porch roof, along with a new exterior stair accessing the entrance off of the deck. The second floor is now accessed through double doors inserted into the opening from which a pair of double-hung windows had been removed.

I agree with TPS that these changes have added new, highly visible, and intrusive elements to the Riverside Lodge/Judge Rourke Cottage. Prior to rehabilitation, the second floor was accessed via an internal stair. On the exterior, the second floor was separated visually from the first by the roof over the porch that wraps the building on three sides. As TPS noted, the construction of the new deck interrupted the line of the roof on the south elevation. Although the west elevation (facing the river) and the east

elevation (facing Chatham Avenue) are nominally the primary elevations, the side elevation is highly visible. Its role in the building's makeup is enhanced by the row of five large dormers at the second story roof.

I believe that the decision to convert the property into two, separate residential units, with separate entrances, was the basis for the changes at issue here. This change in use could have been accommodated with a discrete insertion of the new access to the second floor. However, the decision to place the new staircase on the highly visible and prominently articulated south elevation, along with the decision to enlarge the new second floor landing into a deck (an admittedly desirable amenity), compromised the overall historic character of the property. And, the loss of the interior ship's stair in the conversion to two units further compromised the property's historic character. Finally, the new stair and deck closely match the style and materials of the historic porch and thus are not adequately differentiated from the architectural features of the historic porch, creating a false sense of history.

I have determined that the new entrance doors at the second floor, inserted within the opening for the historic paired windows in the middle dormer, by lowering the sill to the floor, do not significantly compromise the historic character of the property. Accordingly, the new doors have not entered into my decision. Similarly, the new exposed ductwork has been painted to match the ceiling color, rendering moot the TPS complaint about its visual prominence.

Consequently, I find that the construction of the new deck and concomitant alteration of the porch roof, have introduced a new and incompatible element that causes the project to contravene Standards 2 and 9. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*"

The additional material submitted with your appeal claims that an exterior stair previously stood on the north elevation, added ca. 1948 when lodging rooms were added to the attic (and the prominent dormers were added for needed headroom). Although this may have been true, no documentary or pictorial evidence was presented to support this claim, nor to show either the location or the appearance of the stair itself, or scars left from its removal, and so the mere possibility of such a feature—on another elevation—cannot provide the justification for the changes made here.

I appreciate the devotion to this historic property and to the heritage of Tybee Island in general that led you to rehabilitate the building rather than demolish it and replace it with a larger structure. Yet, I am constrained by the minimum requirements set forth in the law establishing the rehabilitation tax credit, namely, that projects must preserve the overall historic character of the property undergoing rehabilitation. For the reasons set forth above, I find that this is not the case with the Riverside Lodge/Judge Rourke Cottage. As did TPS, I note the unfortunate circumstance that the work on the property had progressed so far before the National Park Service received the application, especially since it is the experience of the National Park Service that buildings such as this can be rehabilitated in a manner that conforms with the Standards. As the regulations governing the program state, "*Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 CFR § 67.6(a)(1).]

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 11, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax

consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-GA  
IRS